

Benton County, Arkansas

**Regulatory Basis Financial Statements
and Other Reports**

December 31, 2024

LEGISLATIVE JOINT AUDITING COMMITTEE



BENTON COUNTY, ARKANSAS
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Arkansas



Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

Independent Auditor's Report

Benton County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

Report on the Audit of the Financial Statements

Opinions

We have audited the regulatory basis financial statements of Benton County, Arkansas (County), which are comprised of the Balance Sheet – Regulatory Basis for the general fund, road fund, and other funds in the aggregate as of December 31, 2024; the related Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis; the Statement of Revenues, Expenditures, and Change in Fund Balances – Budget and Actual – General and Road Funds – Regulatory Basis for the year then ended; and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying regulatory basis financial statements referred to above present fairly, in all material respects, the regulatory basis financial position of the general fund, road fund, and other funds in the aggregate of Benton County, Arkansas, as of December 31, 2024; the regulatory basis revenues, expenditures, and changes in fund balance; and the budgetary comparisons for the general fund and road fund for the year then ended, in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412 described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying regulatory basis financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the general fund, road fund, and other funds in the aggregate of Benton County, Arkansas, as of December 31, 2024, or the revenues, expenditures, and changes in fund balance and, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements permitted by the State of Arkansas.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ark. Code Ann. § 10-4-412, as described in Note 1, to meet the requirements permitted by the State of Arkansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the regulatory basis financial statements as a whole. The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information listed in the table of contents is fairly stated in all material respects, in relation to the regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the report. The other information is comprised of the schedules listed in the table of contents but does not include the regulatory basis financial statements, supplemental information, and our auditor's reports thereon. Our opinions on the regulatory basis financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the regulatory basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink, appearing to read "Kevin White" with a stylized flourish at the end.

Kevin William White, CPA, JD
Legislative Auditor

Little Rock, Arkansas
February 12, 2026
LOCO00424

Arkansas



Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Benton County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory basis financial statements of the general fund, road fund, and other funds in the aggregate of Benton County, Arkansas (County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements, and have issued our report thereon dated February 12, 2026. We issued an adverse opinion because the financial statements are prepared by the County on the basis of the financial reporting provisions of Ark. Code Ann. § 10-4-412, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. However, with respect to the regulatory basis of accounting described in Note 1, our opinions on the general fund, road fund, and other funds in the aggregate were unmodified.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

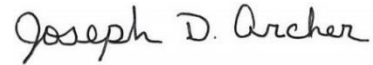
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also reported to management of the County in a separate letter dated February 12, 2026.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT



Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
February 12, 2026

Arkansas



Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

MANAGEMENT LETTER

Benton County, Arkansas Officials and Quorum Court Members
Legislative Joint Auditing Committee

The finding contained in this letter relates to the following officials who held office during 2024:

County Judge: Barry Moehring
Treasurer: Deanna Ratcliffe
Sheriff: Shawn Holloway
Tax Collector: Gloria Peterson
County Clerk: Betsy Harrell
Circuit Clerk: Brenda DeShields
Assessor: Roderick Grieve

We would like to communicate the following item that came to our attention during this audit. The purpose of such comment is to provide constructive feedback and guidance, in an effort to assist management in maintaining a satisfactory level of compliance with the state constitution, laws and regulations, and to improve internal control. This matter was discussed previously with County officials during the course of our audit fieldwork and at the exit conference.

County Judge

Capital assets records were not adequately maintained in accordance with Ark. Code Ann. § 14-25-106. The capital asset listing was not updated for asset additions and deletions occurring during 2024.

This letter is intended solely for the information and use of the Legislative Joint Auditing Committee, the Quorum Court and County management, and other parties as required by Arkansas Code and is not intended to be and should not be used by anyone other than these specified parties. However, pursuant to Ark. Code Ann. § 10-4-417, all reports presented to the Legislative Joint Auditing Committee are matters of public record, and distribution is not limited.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in black ink that reads "Joseph D. Archer".

Joseph D. Archer, CPA
Deputy Legislative Auditor

Little Rock, Arkansas
February 12, 2026

BENTON COUNTY, ARKANSAS
BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2024

Exhibit A

	<u>General</u>	<u>Road</u>	<u>Other Funds in the Aggregate</u>
ASSETS			
Cash and cash equivalents	\$ 23,545,846	\$ 2,985,153	\$ 89,929,172
Accounts receivable	962,547	410,802	674,781
Interfund receivables	<u>713,535</u>	<u>249,828</u>	<u>76,865</u>
TOTAL ASSETS	<u>\$ 25,221,928</u>	<u>\$ 3,645,783</u>	<u>\$ 90,680,818</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,012,591	\$ 177,688	\$ 2,262,170
Interfund payables	60,036	31,828	948,364
Settlements pending			27,186,066
Total Liabilities	<u>1,072,627</u>	<u>209,516</u>	<u>30,396,600</u>
Fund Balances:			
Restricted		370,058	15,136,675
Committed			1,138,219
Assigned	874,505	3,066,209	45,566,314
Unassigned	<u>23,274,796</u>		<u>(1,556,990)</u>
Total Fund Balances	<u>24,149,301</u>	<u>3,436,267</u>	<u>60,284,218</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,221,928</u>	<u>\$ 3,645,783</u>	<u>\$ 90,680,818</u>

The accompanying notes are an integral part of these financial statements.

BENTON COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit B

	General	Road	Other Funds in the Aggregate
REVENUES			
State aid	\$ 4,149,435	\$ 8,625,444	\$ 273,130
Federal aid	201,641	89,506	3,627,894
Property taxes	38,543,747	5,259,969	1,704,940
Sales taxes	12,805,818		1,422,902
Fines, forfeitures, and costs	2,273,260	15,937	807,536
Interest	2,081,936	192,407	2,544,630
Officers' fees	844,513		2,624,400
911 service fees	2,156,545		237,369
Ambulance fees			420,994
Franchise fees	86,009		
Jail fees	1,721,954		
Commissary commission	299,488		
Local permits and fees	619,395		
Insurance premiums collected	837,329		
Insurance settlements received	1,810		
Sale of assets	11,138,750		
Treasurer's commission	313,505		200,000
Collector's commission	1,584,074		1,537,500
Taxes apportioned - Assessor's salary and expense	8,294,590		
Other	2,251,231	180,879	460,937
TOTAL REVENUES	90,205,030	14,364,142	15,862,232
Less: Treasurer's commission	195,584	36,732	10,200
NET REVENUES	90,009,446	14,327,410	15,852,032
EXPENDITURES			
Current:			
General government	23,074,893		7,557,778
Law enforcement	40,947,507		4,823,693
Highways and streets		14,091,506	5,665,514
Public safety	5,058,251		15,571,061
Sanitation	585,536		
Health	45,165		4,786,234
Recreation and culture			68,465
Social services	455,311		91,913
Total Current	70,166,663	14,091,506	38,564,658
Debt Service:			
Financed purchase principal	632,405		
Financed purchase interest	13,330		
TOTAL EXPENDITURES	70,812,398	14,091,506	38,564,658

BENTON COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit B

	General	Road	Other Funds in the Aggregate
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 19,197,048	\$ 235,904	\$ (22,712,626)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,866,150	82,287	28,659,949
Transfers out	(28,742,236)		(1,866,150)
Return of grant funds from grantee			1,000,000
TOTAL OTHER FINANCING SOURCES (USES)	(26,876,086)	82,287	27,793,799
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,679,038)	318,191	5,081,173
FUND BALANCES - JANUARY 1	31,828,339	3,118,076	55,203,045
FUND BALANCES - DECEMBER 31	\$ 24,149,301	\$ 3,436,267	\$ 60,284,218

The accompanying notes are an integral part of these financial statements.

BENTON COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
State aid	\$ 3,890,637	\$ 4,149,435	\$ 258,798	\$ 8,780,710	\$ 8,625,444	\$ (155,266)
Federal aid	381,615	201,641	(179,974)	79,705	89,506	9,801
Property taxes	38,455,028	38,543,747	88,719	5,527,520	5,259,969	(267,551)
Sales taxes	14,851,708	12,805,818	(2,045,890)			
Fines, forfeitures, and costs	2,005,310	2,273,260	267,950	14,626	15,937	1,311
Interest	1,025,494	2,081,936	1,056,442	117,400	192,407	75,007
Officers' fees	825,000	844,513	19,513			
911 service fees	2,240,000	2,156,545	(83,455)			
Franchise fees	105,000	86,009	(18,991)			
Jail fees	2,687,500	1,721,954	(965,546)			
Commissary commission	310,000	299,488	(10,512)			
Local permits and fees	528,869	619,395	90,526			
Insurance premiums collected	7,195,699	837,329	(6,358,370)			
Insurance settlements received		1,810	1,810			
Sale of assets	11,138,750	11,138,750	0			
Treasurer's commission	650,000	313,505	(336,495)			
Collector's commission	3,847,931	1,584,074	(2,263,857)			
Taxes apportioned - Assessor's salary and expense	5,911,540	8,294,590	2,383,050			
Other	5,423,430	2,251,231	(3,172,199)	388,023	180,879	(207,144)
TOTAL REVENUES	101,473,511	90,205,030	(11,268,481)	14,907,984	14,364,142	(543,842)
Less: Treasurer's commission	1,085,515	195,584	889,931		36,732	(36,732)
NET REVENUES	100,387,996	90,009,446	(10,378,550)	14,907,984	14,327,410	(580,574)
EXPENDITURES						
Current:						
General government	35,830,825	23,074,893	12,755,932			
Law enforcement	45,018,719	40,947,507	4,071,212			
Highways and streets				16,247,053	14,091,506	2,155,547
Public safety	6,169,908	5,058,251	1,111,657			
Sanitation		585,536	(585,536)			
Health	66,885	45,165	21,720			
Social services	497,394	455,311	42,083			
Total Current	87,583,731	70,166,663	17,417,068	16,247,053	14,091,506	2,155,547
Debt Service:						
Financed purchase principal		632,405	(632,405)			
Financed purchase interest		13,330	(13,330)			
TOTAL EXPENDITURES	87,583,731	70,812,398	16,771,333	16,247,053	14,091,506	2,155,547

BENTON COUNTY, ARKANSAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL AND ROAD FUNDS - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2024

Exhibit C

	General			Road		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 12,804,265	\$ 19,197,048	\$ 6,392,783	\$ (1,339,069)	\$ 235,904	\$ 1,574,973
OTHER FINANCING SOURCES (USES)						
Transfers in	5,430,026	1,866,150	(3,563,876)	3,400,067	82,287	(3,317,780)
Transfers out	(38,242,356)	(28,742,236)	9,500,120	(1,141,194)		1,141,194
TOTAL OTHER FINANCING SOURCES (USES)	(32,812,330)	(26,876,086)	5,936,244	2,258,873	82,287	(2,176,586)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(20,008,065)	(7,679,038)	12,329,027	919,804	318,191	(601,613)
FUND BALANCES - JANUARY 1	23,000,000	31,828,339	8,828,339	3,060,000	3,118,076	58,076
FUND BALANCES - DECEMBER 31	<u>\$ 2,991,935</u>	<u>\$ 24,149,301</u>	<u>\$ 21,157,366</u>	<u>\$ 3,979,804</u>	<u>\$ 3,436,267</u>	<u>\$ (543,537)</u>

The accompanying notes are an integral part of these financial statements.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

The County is a political subdivision of the state governed by an elected quorum court. The reporting entity includes all the funds of the County.

B. Basis of Presentation - Regulatory

The financial statements are presented in accordance with the regulatory basis of presentation as prescribed or permitted by Ark. Code Ann. § 10-4-412. The law requires that the financial statements be presented on a fund basis with, as a minimum, the general fund and road fund presented separately with all other funds included in the financial statements presented in the aggregate. This law also stipulates that the financial statements consist of a balance sheet; a statement of revenues, expenditures, and changes in fund balances; a comparison of the final adopted budget to actual expenditures for the general and road funds; notes to financial statements; and a supplemental schedule of capital assets.

The regulatory basis of presentation is not in accordance with generally accepted accounting principles (GAAP). GAAP require that basic financial statements present government-wide and fund financial statements. Additionally, GAAP require the following major concepts: Management's Discussion and Analysis, separate financial statements for fiduciary fund types and other requirements for fiduciary fund types, specific procedures for the identification of major governmental funds, and applicable note disclosures. The regulatory basis of presentation does not require government-wide financial statements or the previously identified concepts.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual balances, and changes therein, which are segregated for purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are recognized in the accompanying regulatory basis financial statements.

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Road Fund - The Road Fund (Special Revenue Fund) is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Road Fund accounts for and reports proceeds of state highway turnback, property taxes, and federal aid that are restricted or committed for maintaining and constructing roads.

Other Funds in the Aggregate - Other Funds in the Aggregate consist of all funds included in the financial statements except for the General and Road Funds. The following types of funds are included in this column as follows:

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. See Schedules 1 and 2 for Special Revenue Funds as reported with other funds in the aggregate.

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets. See Schedules 1 and 2 for the Capital Projects Fund as reported with other funds in the aggregate.

Custodial Funds - Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). See Schedule 1 for Custodial Funds as reported with other funds in the aggregate.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting - Regulatory

The financial statements are prepared on the regulatory basis of accounting as prescribed or permitted by Ark. Code Ann. § 10-4-412. This regulatory basis differs from accounting principles generally accepted in the United States of America. Revenues generally are recognized as soon as they are both measurable and available except for Treasurer's and Collector's commission and Taxes apportioned – Assessor's salary and expense which are recognized when earned. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. However, most state aid received from the State Treasury, as well as county sales taxes, is by state law revenue of the year in which it was received by the government. Expenditures generally are recorded when a liability is incurred. Liabilities incurred by the government on or before the end of the current period that are paid within 60 days of the end of the current period, are considered to be expenditures of the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. As a result of the use of this regulatory basis of accounting, capital assets and long-term debt are not recorded in these financial statements. Pension trust funds are reported in a separate column as part of supplementary information in order to provide users of the financial statements a better understanding of the entity as a whole.

The regulatory basis of accounting is not in accordance with generally accepted accounting principles (GAAP). GAAP require the following major concepts: Accrual basis of accounting for government-wide financial statements, including depreciation expense, modified accrual basis of accounting for fund financial statements, separate identification of special and extraordinary items, inclusion of capital assets and debt in the financial statements, inclusion of the net pension liability in the financial statements, and applicable note disclosures. The regulatory basis of accounting does not require the previously identified concepts.

D. Assets, Liabilities, and Fund Balances

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand, savings, and money market accounts, certificates of deposit, and treasury bills.

Settlements Pending

Settlements pending are considered fines, forfeitures, costs, trust funds, interest, property taxes, and excess commissions that have not been transferred to the appropriate entities.

Fund Balance Classifications

1. Restricted fund balance – amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Quorum Court.
3. Assigned fund balance – amounts that are constrained by the Quorum Court's intent to be used for specific purposes but are neither restricted nor committed.
4. Unassigned fund balance – amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. This classification may also include negative amounts in other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

E. Property Taxes

A lien attaches to the real property in January and on personal property in June of each year. Property taxes are collectible beginning the first business day of March of the subsequent year but are not considered delinquent until after October 15.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1: Summary of Significant Accounting Policies (Continued)

F. Budget Law

1. Legal Requirements

State law requires that the Quorum Court, before the end of each fiscal year, make appropriations, by ordinance, for the expenditures of County government for the following year. The Quorum Court may make appropriation amendments at any time during the current fiscal year. Appropriations lapse at the end of each year. Under certain conditions, the budget may be amended subsequent to the year-end.

2. Accounting

The County prepared an annual budget on the regulatory basis for the General Fund, Road Fund, and the other operating funds.

G. Fund Balance Classification Policies and Procedures

The County's highest level of decision-making authority is its Quorum Court. The establishment of amounts classified as committed fund balances and any subsequent modifications to such balances are the result of formal action taken by the Quorum Court through passage of an ordinance. The Quorum Court is authorized to assign amounts to a specific purpose, although a formal policy has not been established.

The County does not have a policy addressing whether it considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. For classification of fund balance amounts, restricted resources are considered spent before unrestricted. The County does not have a policy addressing which resources to use within the unrestricted fund balance when committed, assigned, or unassigned fund balances are available. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts are reduced first, followed by assigned amounts, and then unassigned amounts.

NOTE 2: Cash Deposits with Financial Institutions

Cash deposits are carried at cost (carrying value). A comparison of the bank balance and carrying value is as follows:

	Carrying Amount	Bank Balance
Insured (FDIC)	\$ 45,238,713	\$ 45,229,188
Collateralized:		
Collateral held by the pledging financial institution's trust department or agent in the County's name	71,208,878	73,322,518
Total Deposits	\$ 116,447,591	\$ 118,551,706

Bank account balances included in Insured (FDIC) totaling \$43,663,983 are swept daily to a number of banks in which all cash deposits in the bank are insured.

The above total deposits do not include cash on hand of \$12,580.

NOTE 3: Legal or Contractual Provisions for Deposits and Investments

State law generally requires that county funds be deposited in federally insured banks located in the State of Arkansas. The county deposits may be in the form of checking accounts, savings accounts, and time deposits. Public funds may be invested in eligible investment securities having a maturity of not longer than 5 years from the date of acquisition unless, as documented at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity; an Arkansas bank certificate of deposit; an account established by a local government joint investment trust; or an Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 4: Accounts Receivable

The accounts receivable balance at December 31, 2024, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
State aid	\$ 1,258	\$ 177,172	
Federal aid			\$ 203,739
Property taxes		1,055	60,910
Fines, forfeitures, and costs	174,672		61,795
Interest	2,156		12,526
Officers' fees	31,391		225,794
911 service fees			21,938
Franchise fees	21,687		
Jail fees	73,975		
Local permits and fees	49,534		
Other	607,874	340	23,575
Treasurer's commission charged		232,235	64,504
Totals	\$ 962,547	\$ 410,802	\$ 674,781

NOTE 5: Accounts Payable

The accounts payable balance at December 31, 2024, is composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Vendor payables	<u>\$ 1,012,591</u>	<u>\$ 177,688</u>	<u>\$ 2,262,170</u>

NOTE 6: Interfund Balances

Individual fund interfund receivable and payable balances are as follows:

	December 31, 2024	
	Interfund Receivables	Interfund Payables
General Fund	\$ 713,535	\$ 60,036
Road Fund	249,828	31,828
Other Funds in the Aggregate:		
Special Revenue Funds:		
Alternative Placement Adolescent Center Juvenile Probation		4,997
American Rescue Plan Act		446,714
Arkansas Highway Safety Federal Grant	15,395	73,435
Bureau of Justice Assistance Veteran's Treatment Court	7,083	
Bureau of Justice Assistance Adult Drug Court	4,340	
Bureau of Justice Assistance - Mental Health Court	18,218	
May 2024 Disaster Relief (FEMA)	31,829	423,218
Totals	\$ 1,040,228	\$ 1,040,228

Interfund receivables and payables consist of interfund loans. These balances were repaid in 2025.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 7: Federal Funds Program Compliance

Benton County's federal grants were in the process of being audited in accordance with federal program requirements as of the report date and therefore, any instances of noncompliance with federal grant requirements have not been determined. Disbursements that are not in accordance with the federal program requirements are subject to reimbursements by the County.

NOTE 8: Details of Fund Balance Classifications

Fund balance classifications at December 31, 2024, are composed of the following:

Description	General Fund	Road Fund	Other Funds in the Aggregate
Fund Balances:			
Restricted for:			
General government			\$ 9,421,915
Law enforcement			686,436
Highways and streets		\$ 370,058	
Public safety			832,323
Health			1,718,497
Recreation and culture			109,866
Social services			2,367,638
Total Restricted		<u>370,058</u>	<u>15,136,675</u>
Committed for:			
Law enforcement			<u>1,138,219</u>
Assigned to:			
General government	\$ 65,349		45,184,775
Law enforcement	478,940		252,594
Highways and streets		3,066,209	
Health			128,793
Recreation and culture			152
Social services	330,216		
Total Assigned	<u>874,505</u>	<u>3,066,209</u>	<u>45,566,314</u>
Unassigned	<u>23,274,796</u>		<u>(1,556,990)</u>
Totals	<u>\$ 24,149,301</u>	<u>\$ 3,436,267</u>	<u>\$ 60,284,218</u>

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 9: Deficit Fund Balances

The following funds have deficit fund balances as of December 31, 2024:

	December 31, 2024
Other Funds in the Aggregate:	
Special Revenue Funds:	
Arkansas Highway Safety Federal Grant	\$ (35,463)
Law Enforcement Training/Terrorism Prevention Grant	(10,054)
Homeland Security Grant Program	(244,130)
Arkansas Department of Human Services - Division of Youth Services Title 11 Grant	(16,032)
AAC Veterans Court Grant	(5,818)
AAC Adult Drug Court Grant	(199)
AAC Juvenile Drug Court Grant	(233)
Substance Abuse and Mental Health Services Administration - Drug Court Grant	(48,638)
May 2024 Disaster Relief (FEMA)	(247,464)
Flood Mitigation Assistance Grant	(948,959)
Total	\$ (1,556,990)

These deficit fund balances were eliminated by transfers and/or revenues in 2025.

NOTE 10: Legal Debt Limit

A. Property Tax Secured Bonded Debt

The County is subject to a constitutional limitation for bonded indebtedness equal to 10% of the total assessed value for tax purposes of real and personal property as determined by the last tax assessment. At December 31, 2024, the legal debt limit for bonded debt was \$773,760,536. There were no property tax secured bond issues.

B. Short-term Financing Obligations

The County is subject to a constitutional limitation for short-term financing obligations equal to 2.5% of the assessed value of taxable property within the County as determined by the last tax assessment. At December 31, 2024, the legal debt limit for short-term financing obligations was \$200,327,069. The amount of short-term financing obligations was \$481,070 leaving a legal debt margin of \$199,845,999.

NOTE 11: Commitments

Total commitments consist of the following at December 31, 2024:

	December 31, 2024
Long-term liabilities	\$ 2,883,705
Leases	3,704,400
Construction contracts	1,559,257
Total Commitments	\$ 8,147,362

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 11: Commitments (Continued)

Long-term Liabilities

Long-term liabilities at December 31, 2024, are comprised of the following:

	December 31, 2024
<u>Direct Borrowings</u>	
Financed purchase dated September 1, 2020, with Regions Equipment Finance Corporation, Inc. in the amount of \$3,100,000 with interest rate of 1.59% for courthouse improvements. The County will make monthly payments of \$53,811 for 5 years. Payments to be made from the General Fund.	\$ 481,070
Compensated absences consisting of accrued vacation and sick leave adjusted to current salary cost	2,402,635
Total Long-term liabilities	\$ 2,883,705

Due to the County's regulatory basis of accounting, these liabilities are not recorded in the financial statements.

The County's outstanding direct borrowings of \$481,070 contain a provision that in an event of default, outstanding amounts, at the Lender's sole option, may be declared immediately due and payable, and the Lender may exercise any rights and remedies, including the right to immediate possession of the collateral, available to it under applicable law.

Change in Compensated Absences

	December 31, 2024
Beginning balance compensated absences	\$ 2,376,541
Ending balance compensated absences	2,402,635
Net increase (decrease)	\$ 26,094

Post Employment Benefits Other Than Pensions

The amount of any actuarially determined accrued liability for post employment benefits other than pensions was not determined.

Long-Term Debt Issued and Outstanding

Date of Issue	Date of Final Maturity	Rate of Interest	Amount Authorized and Issued	Debt Outstanding December 31, 2024	Maturities to December 31, 2024
<u>Direct Borrowings</u>					
9/1/20	9/1/25	1.59%	\$ 3,100,000	\$ 481,070	\$ 2,618,930

Changes in Long-Term Debt

	Balance January 01, 2024	Issued	Retired	Balance December 31, 2024
<u>Direct Borrowings</u>				
Financed purchases	\$ 1,113,475	\$ 0	\$ 632,405	\$ 481,070

BENTON COUNTY, ARKANSAS
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2024

NOTE 11: Commitments (Continued)

Debt Service Requirements to Maturity

The County is obligated for the following amounts at December 31, 2024:

Years Ending December 31,	Direct Borrowings		
	Principal	Interest	Total
2025	\$ 481,070	\$ 3,231	\$ 484,301

Leases

The County entered into two lease agreements effective January 1, 2023, with Bentonville Rogers, LLC to lease buildings and premises at 2111 West Walnut Street and 2117 West Walnut Street in Rogers, Arkansas, with monthly rental payments of \$17,325 and \$21,262, respectively, for 120 months. At the end of the lease term, the County has the option to extend the term of the lease for three additional lease terms of three years per extension. The county is obligated for the following amounts for the next eight years:

Year	December 31, 2024
2025	\$ 463,050
2026	463,050
2027	463,050
2028	463,050
2029	463,050
2030 - 2032	1,389,150
Total	\$ 3,704,400

Lease expense for 2024, was \$463,050.

Construction Contracts

The County was contractually obligated for the following construction contracts at December 31, 2024:

Project Name	Completed or Estimated Completion Date	Contract Balance December 31, 2024
Wagon Wheel	August 2025	\$ 72,419
Jail Expansion/Sallyport	September 2025	1,361,342
Justice Center and Juvenile Detention Center Expansion	August 2026	125,496
Total Construction Contracts		\$ 1,559,257

NOTE 12: Interfund Transfers

The General Fund transferred to the Road Fund \$82,287 to supplement road operations and \$28,659,949 to the Other Funds in the Aggregate (\$14,201,331 for capital projects, \$126,267 for the County's matching portion of a federal grants, \$332,351 to supplement operations, and \$14,000,000 to supplement capital expenditures for natural disasters). Other Funds in the Aggregate transferred to General Fund \$10,000 for drug enforcement operations, \$853,000 for excess funds, and \$1,003,150 as provided in Ark. Code Ann. § 21-6-306.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 13: Subsequent Event

On May 27, 2025, Benton County signed a contract with MacCo Builders, LLC, for \$10,258,777 for the Benton County Justice Center construction and Juvenile Detention Center expansion.

NOTE 14: Joint Venture

Northwest Arkansas Regional Planning Commission

Benton County, Washington County, the University of Arkansas, multiple cities in both counties, and the Northwest Arkansas Regional Planning Commission (NWARPC) entered into an agreement on October 1, 2018, to participate in a Regional Stormwater Education and Coordination Program. The services of this program shall satisfy requirements for the federally mandated minimum control measures of a stormwater management plan. Costs are based on a base cost and each jurisdiction's prorated share of the region's 2010 urbanized area population. Benton County paid \$41,002 in 2024 for their share of the prorated costs. Financial statements may be obtained at NWARPC, 1311 Clayton Street, Springdale, AR 72762.

NOTE 15: Jointly Governed Organizations

Benton County Solid Waste District

Benton County and the Cities in Benton County entered into an agreement pursuant to Ark. Code Ann. § 8-6-723, creating the Benton County Solid Waste District (BCSWD). The BCSWD was established to adequately, reliably, and economically dispose of the Cities' and County's solid waste. The majority of funding for the BCSWD comes from user fees and operating grants. Payments totaling \$37,925 were made to BCSWD during 2024 and future funding was agreed to be at the rate of \$.50 per capita of the County. Financial Statements may be obtained at BCSWD, 5702 Brookside Rd., Bentonville, AR 72712.

Ozark Regional Transit, Inc.

The County participates in the Ozark Regional Transit, Inc. (ORT), a jointly governed organization. The ORT provides transit services among the various locations of its members. The majority of the ORT funding is through the Federal Transportation Administration (FTA), which includes both rural and urbanized area funding and local funding that is provided by members of ORT. FTA rural funding is provided through the Arkansas Highway and Transportation Department. Other participants include Washington and Madison Counties, as well as other entities within each of the counties. Benton County paid \$24,369 in 2024 to ORT for their share of the transportation benefits provided to its members. Financial statements may be obtained at ORT, 2423 E. Robinson Springdale, AR 72764.

NOTE 16: Joint Operation

Northwest Arkansas HIV Clinic

The County entered into an Intergovernmental Agreement with Washington County on February 25, 2011, to support a health clinic located in Washington County to address the needs of persons diagnosed with HIV infection. Payments of \$34,000 were made to Washington County in 2024. Financial activity of the Northwest Arkansas HIV Clinic is included in the financial statements of Washington County.

NOTE 17: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in a public entity risk pool. The amount of settlements, if any, has not exceeded the insurance coverage for each of the past three years. There were no significant reductions in insurance coverage in the major categories of risk from coverage in the prior year.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 17: Risk Management (Continued)

The County participates in the Association of Arkansas Counties Program (public entity risk pools) for coverage in the following areas:

Workers' Compensation - This program provides statutory benefits for losses incurred by County officials, employees, and volunteer fire fighters while performing work for the County. Rates for counties participating in this program are revised annually based on the cost experience of the particular county or group as determined by the Workers' Compensation Commission.

Property Program – This program is a blanket policy with coverage up to \$1,100,000,000 for any one loss with a \$1,000 deductible. The County shall pay into the program each year a charge established by the Risk Management Fund Board for covered county property.

Vehicle Program

A. Liability - This program may pay all sums the County legally must pay as damages because of bodily injury, death, or property damage to which this agreement applies involving a covered county vehicle and for which the County is liable. The limit of payment by the program is \$25,000 for bodily injury per person, \$50,000 for bodily injury per accident, and \$25,000 for property damage per accident. The County shall pay into the program each year a charge established annually by the Risk Management Fund Board for covered county vehicles owned or leased by the County.

B. Physical Damage - This program covers vehicles (excluding mobile equipment) which are the property of the participating county. Property is valued at the full cost to repair or replace the property after deduction for depreciation. Loss amounts payable will be reduced by the deductible amount of \$500 per occurrence. The County agrees to pay into the program each year a service charge established annually by the Risk Management Fund Board for covered property.

General Liability Program - The program shall provide legal defense in civil rights suits against the county government of a participating county and pay judgments imposed on County officials and employees and the county government and county-formed boards and commissions. Coverage is limited to \$350,000 per case with an annual aggregate of \$350,000. The County agrees to pay into the program each year a rate established by the Risk Management Fund Board.

The County also participates in the Self-Insured Fidelity Bond Program administered by the Governmental Bonding Board. This program covers actual losses sustained by the participating entity through any fraudulent or dishonest act or acts committed by any of the officials or employees, acting alone or in collusion with others, during the bond period to an amount not exceeding the lesser of \$300,000 or the amount of the bond. Premiums for coverage are determined by the State Risk Manager and approved by the Board. These premiums are paid by the State Treasurer from funds withheld from the County Aid Fund. There is a \$2,500 deductible per occurrence.

The County has mutual aid agreements with various cities' fire departments and rural volunteer fire departments in the County. Many of these departments are using County-owned trucks and other equipment. The County retains ownership to all County-owned vehicles. These departments are using Association of Arkansas Counties (public entity risk pool), the Arkansas Municipal League Program (public entity risk pool), the Arkansas Public Entities Risk Management Association (public entity risk pool), and various private insurance companies.

NOTE 18: Arkansas Public Employees Retirement System

Plan Description

The County contributes to the Arkansas Public Employees Retirement System (APERS), a cost-sharing multiple-employer defined benefit pension plan. APERS, administered by a Board of Trustees, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and can be amended only by the Arkansas General Assembly. The Arkansas Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for APERS. That report may be obtained by writing to Arkansas Public Employees Retirement System, 124 W. Capitol, Suite 400, Little Rock, Arkansas 72201, by calling 1-800-682-7377, or on their website www.apers.org.

BENTON COUNTY, ARKANSAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 18: Arkansas Public Employees Retirement System (Continued)

Funding Policy

APERS has contributory and non-contributory plans. Contributory members are required by State law to contribute 5% of their salary. Beginning July 1, 2022, the contribution rates shall be increased in increments of .25% per fiscal year, not to exceed 7%. The contributory rate was increased to 5.75% as of July 1, 2024. Each participating employer is required by State law to contribute at a rate established by the Board of Trustees of the system based on the annual actuarial valuation. The County's contributions to the plan for the year ended June 30, 2024, (date of APERS Employer Allocation Report) were \$6,416,123.

Net Pension Liability

The requirements of Governmental Accounting Standards Board Statement no. 68, under the regulatory basis of accounting, are limited to disclosure of the County's share of the collective net pension liability. The County's proportionate share of the collective net pension liability at June 30, 2024, (actuarial valuation date and measurement date) was \$45,870,596.

NOTE 19: Employees Self-Insured Benefits

The County participates in an Employee Self-Insured Benefit Plan. The county is required to maintain a benefit plan account which will be sufficient at all times to fund plan benefits and plan related expenses. Insurance premiums collected through payroll deduction for employee, spouse, and dependent coverage, and cobra and retiree received totaled \$837,329. Health insurance claims, administered by Blue Advantage, in the amount of \$7,844,070 were paid from this account and the County contributed \$6,427,008 to this account. As of December 31, 2024, this account had a balance of \$205,708.

To safeguard against catastrophic claims loss, the County maintains an excess loss insurance policy (non-participating) with Sirius America Insurance Company that has the following features:

1. Aggregating Specific Deductible of \$100,000.
2. Specific Deductible Amount of \$150,000 per covered person.

BENTON COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024

Schedule 1

SPECIAL REVENUE FUNDS

	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	Child Support Cost	Communication Facility and Equipment	Drug Control
ASSETS									
Cash and cash equivalents	\$ 259,307	\$ 1,157,787	\$ 469,565	\$ 77,646	\$ 248,642	\$ 2,883,594	\$ 63,760	\$ 218,875	\$ 37,826
Accounts receivable		5	14,462		5,145	268,175	141	3,462	852
Interfund receivables									
TOTAL ASSETS	\$ 259,307	\$ 1,157,792	\$ 484,027	\$ 77,646	\$ 253,787	\$ 3,151,769	\$ 63,901	\$ 222,337	\$ 38,678
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 6	\$ 866	\$ 11,008	\$ 441	\$ 230	\$ 2,466	\$ 1,945	\$ 22,065	
Interfund payables									
Settlements pending									
Total Liabilities	6	866	11,008	441	230	2,466	1,945	22,065	
Fund Balances:									
Restricted	225,887	1,156,926	473,019	77,205	253,557	2,874,167	61,956		\$ 38,678
Committed									
Assigned	33,414					275,136		200,272	
Unassigned									
Total Fund Balances	259,301	1,156,926	473,019	77,205	253,557	3,149,303	61,956	200,272	38,678
TOTAL LIABILITIES AND FUND BALANCES	\$ 259,307	\$ 1,157,792	\$ 484,027	\$ 77,646	\$ 253,787	\$ 3,151,769	\$ 63,901	\$ 222,337	\$ 38,678

BENTON COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024

Schedule 1

	SPECIAL REVENUE FUNDS								
	Jail Operation and Maintenance	Boating Safety and Enforcement	Emergency 911	Emergency Medical Services Improvement District (EMSD) County Levy	Victim/Witness	Adult Drug Court	Public Safety	Circuit Court Juvenile Division	Alternative Placement Adolescent Center Juvenile Probation
ASSETS									
Cash and cash equivalents	\$ 206,238	\$ 9,249	\$ 806,134	\$ 1,807,522	\$ 14,232	\$ 40,126	\$ 2,700	\$ 239,885	\$ (18,017)
Accounts receivable	24,861	325	26,220	59,913	888	1,958	10	3,675	23,014
Interfund receivables									
TOTAL ASSETS	\$ 231,099	\$ 9,574	\$ 832,354	\$ 1,867,435	\$ 15,120	\$ 42,084	\$ 2,710	\$ 243,560	\$ 4,997
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ (233)	\$ 31	\$ 47,420		\$ 3,264		\$ 9,587	
Interfund payables									\$ 4,997
Settlements pending									
Total Liabilities		(233)	31	47,420		3,264		9,587	4,997
Fund Balances:									
Restricted	\$ 208,889	9,807	832,323	1,691,222		38,820	\$ 2,710	233,973	
Committed									
Assigned	22,210			128,793	\$ 15,120				
Unassigned									
Total Fund Balances	231,099	9,807	832,323	1,820,015	15,120	38,820	2,710	233,973	
TOTAL LIABILITIES AND FUND BALANCES	\$ 231,099	\$ 9,574	\$ 832,354	\$ 1,867,435	\$ 15,120	\$ 42,084	\$ 2,710	\$ 243,560	\$ 4,997

BENTON COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024

Schedule 1

SPECIAL REVENUE FUNDS									
	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Judicial Collections	Federal Forfeitures - Treasury Funds	Federal Forfeitures - Justice Funds	Northeast Benton County Emergency Medical Services District (EMSD) Volunteer Ambulance Service (VAS) Fee Levy	Historical Preservation	Arkansas Highway Safety Federal Grant
ASSETS									
Cash and cash equivalents	\$ 62,100	\$ 40,852	\$ 4,560,379	\$ 1,123,474	\$ 14,369	\$ 68,002	\$ 49,284	\$ 108,537	\$ (1,469)
Accounts receivable	3,915	256		30,842			1,594	1,329	45,666
Interfund receivables									15,395
TOTAL ASSETS	\$ 66,015	\$ 41,108	\$ 4,560,379	\$ 1,154,316	\$ 14,369	\$ 68,002	\$ 50,878	\$ 109,866	\$ 59,592
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 66		\$ 30,331	\$ 1,105			\$ 24,346		\$ 21,620
Interfund payables			446,714						73,435
Settlements pending									
Total Liabilities	66		477,045	1,105			24,346		95,055
Fund Balances:									
Restricted	65,949	\$ 41,108	4,083,334		\$ 14,369	\$ 68,002	26,532	\$ 109,866	
Committed				1,138,219					
Assigned				14,992					
Unassigned									(35,463)
Total Fund Balances	65,949	41,108	4,083,334	1,153,211	14,369	68,002	26,532	109,866	(35,463)
TOTAL LIABILITIES AND FUND BALANCES	\$ 66,015	\$ 41,108	\$ 4,560,379	\$ 1,154,316	\$ 14,369	\$ 68,002	\$ 50,878	\$ 109,866	\$ 59,592

BENTON COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024

Schedule 1

SPECIAL REVENUE FUNDS									
	Law Enforcement Training/Terrorism Prevention Grant	Adult Drug Court - Opioid Settlement Grant	Homeland Security Grant Program	Juvenile Detention Center State Grant Aid	Alternative Dispute Resolution Grant	Arkansas Department of Human Services - Division of Youth Services Title 11 Grant	Court Improvement Project	AAC Veterans Court Grant	AAC Adult Drug Court Grant
ASSETS									
Cash and cash equivalents	\$ (10,054)	\$ 33,877	\$ (244,130)	\$ 20,973	\$ 5,315	\$ (15,132)	\$ 18,000	\$ (5,818)	\$ (199)
Accounts receivable									
Interfund receivables									
TOTAL ASSETS	<u>\$ (10,054)</u>	<u>\$ 33,877</u>	<u>\$ (244,130)</u>	<u>\$ 20,973</u>	<u>\$ 5,315</u>	<u>\$ (15,132)</u>	<u>\$ 18,000</u>	<u>\$ (5,818)</u>	<u>\$ (199)</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable		\$ 79		\$ 1,007	\$ 1,850	\$ 900			
Interfund payables									
Settlements pending									
Total Liabilities		<u>79</u>		<u>1,007</u>	<u>1,850</u>	<u>900</u>			
Fund Balances:									
Restricted		33,798		19,966	3,465		\$ 18,000		
Committed									
Assigned									
Unassigned	\$ (10,054)		\$ (244,130)			(16,032)		\$ (5,818)	\$ (199)
Total Fund Balances	<u>(10,054)</u>	<u>33,798</u>	<u>(244,130)</u>	<u>19,966</u>	<u>3,465</u>	<u>(16,032)</u>	<u>18,000</u>	<u>(5,818)</u>	<u>(199)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (10,054)</u>	<u>\$ 33,877</u>	<u>\$ (244,130)</u>	<u>\$ 20,973</u>	<u>\$ 5,315</u>	<u>\$ (15,132)</u>	<u>\$ 18,000</u>	<u>\$ (5,818)</u>	<u>\$ (199)</u>

BENTON COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024

Schedule 1

SPECIAL REVENUE FUNDS

	AAC Juvenile Drug Court Grant	AOC Juvenile Officer Grant	AOC Supplemental Juvenile Court	Bureau of Justice Assistance Veteran's Treatment Court	Bureau of Justice Assistance Adult Drug Court	ACEDP COVID- 19 Rural Hospital Grant	Emergency Rental Assistance II (ERA-2)	American Rescue Plan Revenue Replacement
ASSETS								
Cash and cash equivalents	\$ (233)	\$ 4,279	\$ 2,177	\$ (33,632)	\$ (18,354)	\$ 743	\$ 2,386,260	\$ 90,807
Accounts receivable				26,549	14,014			
Interfund receivables				7,083	4,340			
TOTAL ASSETS	\$ (233)	\$ 4,279	\$ 2,177	\$ 0	\$ 0	\$ 743	\$ 2,386,260	\$ 90,807
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable							\$ 18,622	
Interfund payables								
Settlements pending								
Total Liabilities							18,622	
Fund Balances:								
Restricted		\$ 4,279	\$ 2,177			\$ 743	2,367,638	\$ 90,807
Committed								
Assigned								
Unassigned	\$ (233)							
Total Fund Balances	(233)	4,279	2,177			743	2,367,638	90,807
TOTAL LIABILITIES AND FUND BALANCES	\$ (233)	\$ 4,279	\$ 2,177	\$ 0	\$ 0	\$ 743	\$ 2,386,260	\$ 90,807

BENTON COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024

Schedule 1

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS FUND
	Substance Abuse and Mental Health Services Administration - Drug Court Grant	AOC Court Security Grant	AOC Supplemental Juvenile Office Grant	Regional Tree Grant	Bureau of Justice Assistance - Mental Health Court	May 2024 Disaster Relief (FEMA)	Flood Mitigation Assistance Grant	Capital Projects
ASSETS								
Cash and cash equivalents	\$ (47,143)	\$ 5	\$ 7,498	\$ 152	\$ (43,540)	\$ 51,737	\$ (948,959)	\$ 46,937,878
Accounts receivable					25,322	92,188		
Interfund receivables					18,218	31,829		
TOTAL ASSETS	\$ (47,143)	\$ 5	\$ 7,498	\$ 152	\$ 0	\$ 175,754	\$ (948,959)	\$ 46,937,878
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 1,495							\$ 2,061,653
Interfund payables						\$ 423,218		
Settlements pending								
Total Liabilities	1,495					423,218		2,061,653
Fund Balances:								
Restricted		\$ 5	\$ 7,498					
Committed								
Assigned				\$ 152				44,876,225
Unassigned	(48,638)					(247,464)	\$ (948,959)	
Total Fund Balances	(48,638)	5	7,498	152		(247,464)	(948,959)	44,876,225
TOTAL LIABILITIES AND FUND BALANCES	\$ (47,143)	\$ 5	\$ 7,498	\$ 152	\$ 0	\$ 175,754	\$ (948,959)	\$ 46,937,878

BENTON COUNTY, ARKANSAS
 COMBINING BALANCE SHEET - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 DECEMBER 31, 2024

Schedule 1

CUSTODIAL FUNDS

	Treasurer's Accounts	Collector's Accounts	Sheriff's Accounts	County Clerk's Accounts	Circuit Clerk's Accounts	Excess Commissions	County Judge's Planning Board	Totals
ASSETS								
Cash and cash equivalents	\$ 1,093,753	\$ 3,605,123	\$ 1,046,032	\$ 589,343	\$ 5,646,800	\$ 15,130,343	\$ 74,672	\$ 89,929,172
Accounts receivable								674,781
Interfund receivables								76,865
TOTAL ASSETS	\$ 1,093,753	\$ 3,605,123	\$ 1,046,032	\$ 589,343	\$ 5,646,800	\$ 15,130,343	\$ 74,672	\$ 90,680,818
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable								\$ 2,262,170
Interfund payables								948,364
Settlements pending	\$ 1,093,753	\$ 3,605,123	\$ 1,046,032	\$ 589,343	\$ 5,646,800	\$ 15,130,343	\$ 74,672	27,186,066
Total Liabilities	1,093,753	3,605,123	1,046,032	589,343	5,646,800	15,130,343	74,672	30,396,600
Fund Balances:								
Restricted								15,136,675
Committed								1,138,219
Assigned								45,566,314
Unassigned								(1,556,990)
Total Fund Balances								60,284,218
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,093,753	\$ 3,605,123	\$ 1,046,032	\$ 589,343	\$ 5,646,800	\$ 15,130,343	\$ 74,672	\$ 90,680,818

BENTON COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

SPECIAL REVENUE FUNDS								
	Treasurer's Automation	Collector's Automation	Circuit Court Automation	Assessor's Amendment no. 79	County Clerk's Cost	County Recorder's Cost	Child Support Cost	Communication Facility and Equipment
REVENUES								
State aid				\$ 91,749				
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs			\$ 146,794					
Interest	\$ 5,479	\$ 15,344	17,671	2,258	\$ 8,816	\$ 266,736	\$ 2,380	\$ 14,013
Officers' fees					59,455	2,469,209	2,052	40,373
911 service fees								
Ambulance fees								
Treasurer's commission	200,000							
Collector's commission		1,537,500						
Other	5	35		10	2	689		
TOTAL REVENUES	205,484	1,552,879	164,465	94,017	68,273	2,736,634	4,432	54,386
Less: Treasurer's commission			401		161	6,597	5	112
NET REVENUES	205,484	1,552,879	164,064	94,017	68,112	2,730,037	4,427	54,274
EXPENDITURES								
Current:								
General government	101,665	869,809	22,428	34,241	42,100	963,687	5,213	
Law enforcement								173,671
Highways and streets								
Public safety								
Health								
Recreation and culture								
Social services								
TOTAL EXPENDITURES	101,665	869,809	22,428	34,241	42,100	963,687	5,213	173,671
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	103,819	683,070	141,636	59,776	26,012	1,766,350	(786)	(119,397)
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out						(1,003,150)		
Return of grant funds from grantee								
TOTAL OTHER FINANCING SOURCES (USES)						(1,003,150)		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	103,819	683,070	141,636	59,776	26,012	763,200	(786)	(119,397)
FUND BALANCES - JANUARY 1	155,482	473,856	331,383	17,429	227,545	2,386,103	62,742	319,669
FUND BALANCES - DECEMBER 31	<u>\$ 259,301</u>	<u>\$ 1,156,926</u>	<u>\$ 473,019</u>	<u>\$ 77,205</u>	<u>\$ 253,557</u>	<u>\$ 3,149,303</u>	<u>\$ 61,956</u>	<u>\$ 200,272</u>

BENTON COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS							
	Drug Control	Jail Operation and Maintenance	Boating Safety and Enforcement	Emergency 911	Emergency Medical Services Improvement District (EMSD) County Levy	Victim/Witness	Adult Drug Court	Public Safety
REVENUES								
State aid			\$ 18,831		\$ 86,190			\$ 7,000
Federal aid								
Property taxes					1,678,540			
Sales taxes								
Fines, forfeitures, and costs	\$ 13,602	\$ 266,595				\$ 51,412	\$ 14,672	581
Interest	1,301	6,094	210	\$ 38,320	95,710	356	1,624	28
Officers' fees								
911 service fees				237,369				
Ambulance fees								
Treasurer's commission								
Collector's commission								
Other		86		14,914	152,184	18	3,249	
TOTAL REVENUES	14,903	272,775	19,041	290,603	2,012,624	51,786	19,545	7,609
Less: Treasurer's commission	47	730	51	677	235	140	40	1
NET REVENUES	14,856	272,045	18,990	289,926	2,012,389	51,646	19,505	7,608
EXPENDITURES								
Current:								
General government		158,065						
Law enforcement			9,536			349,536	28,636	7,000
Highways and streets								
Public safety				289,784				
Health					2,104,557			
Recreation and culture								
Social services								
TOTAL EXPENDITURES		158,065	9,536	289,784	2,104,557	349,536	28,636	7,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14,856	113,980	9,454	142	(92,168)	(297,890)	(9,131)	608
OTHER FINANCING SOURCES (USES)								
Transfers in						305,000		
Transfers out	(5,000)							
Return of grant funds from grantee								
TOTAL OTHER FINANCING SOURCES (USES)	(5,000)					305,000		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	9,856	113,980	9,454	142	(92,168)	7,110	(9,131)	608
FUND BALANCES - JANUARY 1	28,822	117,119	353	832,181	1,912,183	8,010	47,951	2,102
FUND BALANCES - DECEMBER 31	<u>\$ 38,678</u>	<u>\$ 231,099</u>	<u>\$ 9,807</u>	<u>\$ 832,323</u>	<u>\$ 1,820,015</u>	<u>\$ 15,120</u>	<u>\$ 38,820</u>	<u>\$ 2,710</u>

BENTON COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

SPECIAL REVENUE FUNDS								
	Circuit Court Juvenile Division	Alternative Placement Adolescent Center Juvenile Probation	Circuit Clerk Commissioner's Fee	Assessor's Late Assessment Fee	American Rescue Plan Act	Judicial Collections	Federal Forfeitures - Treasury Funds	Federal Forfeitures - Justice Funds
REVENUES								
State aid								
Federal aid								
Property taxes								
Sales taxes								
Fines, forfeitures, and costs	\$ 23,942					\$ 276,582		\$ 13,356
Interest	11,013		\$ 2,676	\$ 2,001		50,015	\$ 456	2,329
Officers' fees	28,878		9,587	14,846				
911 service fees								
Ambulance fees								
Treasurer's commission								
Collector's commission								
Other	4,572	\$ 266,576				7		
TOTAL REVENUES	68,405	266,576	12,263	16,847		326,604	456	15,685
Less: Treasurer's commission	146		18	41		728		
NET REVENUES	68,259	266,576	12,245	16,806		325,876	456	15,685
EXPENDITURES								
Current:								
General government			19,547	35,025	\$ 118,725			
Law enforcement	86,082	271,035			2,108,444	119,166		
Highways and streets					1,028			
Public safety					239,700			
Health								
Recreation and culture								
Social services								
TOTAL EXPENDITURES	86,082	271,035	19,547	35,025	2,467,897	119,166		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(17,823)	(4,459)	(7,302)	(18,219)	(2,467,897)	206,710	456	15,685
OTHER FINANCING SOURCES (USES)								
Transfers in								
Transfers out							(5,000)	
Return of grant funds from grantee					1,000,000			
TOTAL OTHER FINANCING SOURCES (USES)					1,000,000		(5,000)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(17,823)	(4,459)	(7,302)	(18,219)	(1,467,897)	206,710	(4,544)	15,685
FUND BALANCES - JANUARY 1	251,796	4,459	73,251	59,327	5,551,231	946,501	18,913	52,317
FUND BALANCES - DECEMBER 31	\$ 233,973	\$ 0	\$ 65,949	\$ 41,108	\$ 4,083,334	\$ 1,153,211	\$ 14,369	\$ 68,002

BENTON COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

SPECIAL REVENUE FUNDS								
	Northeast Benton County Emergency Medical Services District (EMSD) Volunteer Ambulance Service (VAS) Fee Levy	Historical Preservation	Arkansas Highway Safety Federal Grant	Law Enforcement Training/Terrorism Prevention Grant	Adult Drug Court - Opioid Settlement Grant	Homeland Security Grant Program	Juvenile Detention Center State Grant Aid	Alternative Dispute Resolution Grant
REVENUES								
State aid					\$ 38,148		\$ 22,082	\$ 4,130
Federal aid			\$ 95,761	\$ 651,372				
Property taxes		\$ 26,400						
Sales taxes								
Fines, forfeitures, and costs								
Interest	\$ 3,015	4,399						
Officers' fees								
911 service fees								
Ambulance fees	420,994							
Treasurer's commission								
Collector's commission								
Other		25						
TOTAL REVENUES	424,009	30,824	95,761	651,372	38,148		22,082	4,130
Less: Treasurer's commission		70						
NET REVENUES	424,009	30,754	95,761	651,372	38,148		22,082	4,130
EXPENDITURES								
Current:								
General government								
Law enforcement			125,406	650,090	4,350		20,145	5,430
Highways and streets								
Public safety						\$ 244,130		
Health	401,977							
Recreation and culture		34,266						
Social services								
TOTAL EXPENDITURES	401,977	34,266	125,406	650,090	4,350	244,130	20,145	5,430
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	22,032	(3,512)	(29,645)	1,282	33,798	(244,130)	1,937	(1,300)
OTHER FINANCING SOURCES (USES)								
Transfers in			15,395					
Transfers out								
Return of grant funds from grantee								
TOTAL OTHER FINANCING SOURCES (USES)			15,395					
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	22,032	(3,512)	(14,250)	1,282	33,798	(244,130)	1,937	(1,300)
FUND BALANCES - JANUARY 1	4,500	113,378	(21,213)	(11,336)			18,029	4,765
FUND BALANCES - DECEMBER 31	\$ 26,532	\$ 109,866	\$ (35,463)	\$ (10,054)	\$ 33,798	\$ (244,130)	\$ 19,966	\$ 3,465

BENTON COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS							
	Arkansas Department of Human Services - Division of Youth Services Title 11 Grant	Court Improvement Project	AAC Veterans Court Grant	AAC Adult Drug Court Grant	AAC Juvenile Drug Court Grant	AOC Juvenile Officer Grant	AOC Supplemental Juvenile Court	Bureau of Justice Assistance Veteran's Treatment Court
REVENUES								
State aid								
Federal aid	\$ 6,688							\$ 142,332
Property taxes								
Sales taxes								
Fines, forfeitures, and costs								
Interest								
Officers' fees								
911 service fees								
Ambulance fees								
Treasurer's commission								
Collector's commission								
Other								
TOTAL REVENUES	<u>6,688</u>							<u>142,332</u>
Less: Treasurer's commission								
NET REVENUES	<u>6,688</u>							<u>142,332</u>
EXPENDITURES								
Current:								
General government								
Law enforcement	17,269		\$ 818	\$ 431	\$ 207			156,138
Highways and streets								
Public safety								
Health								
Recreation and culture								
Social services								
TOTAL EXPENDITURES	<u>17,269</u>		<u>818</u>	<u>431</u>	<u>207</u>			<u>156,138</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,581)</u>		<u>(818)</u>	<u>(431)</u>	<u>(207)</u>			<u>(13,806)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in								49,067
Transfers out								
Return of grant funds from grantee								
TOTAL OTHER FINANCING SOURCES (USES)								<u>49,067</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(10,581)</u>		<u>(818)</u>	<u>(431)</u>	<u>(207)</u>			<u>35,261</u>
FUND BALANCES - JANUARY 1	<u>(5,451)</u>	<u>\$ 18,000</u>	<u>(5,000)</u>	<u>232</u>	<u>(26)</u>	<u>\$ 4,279</u>	<u>\$ 2,177</u>	<u>(35,261)</u>
FUND BALANCES - DECEMBER 31	<u>\$ (16,032)</u>	<u>\$ 18,000</u>	<u>\$ (5,818)</u>	<u>\$ (199)</u>	<u>\$ (233)</u>	<u>\$ 4,279</u>	<u>\$ 2,177</u>	<u>\$ 0</u>

BENTON COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS								
	Bureau of Justice Assistance Adult Drug Court	ACEDP COVID- 19 Rural Hospital Grant	Emergency Rental Assistance I (ERA-1)	Reach Everyone to Achieve Community Health (REACH) Grant	Emergency Rental Assistance II (ERA-2)	Community Health Workers Grant	American Rescue Plan Revenue Replacement	Public Safety Equipment Grant	Substance Abuse and Mental Health Services Administration - Drug Court Grant
REVENUES									
State aid									
Federal aid	\$ 73,582			\$ 346,883	\$ 58,449	\$ 1,711,322			\$ 59,642
Property taxes									
Sales taxes									
Fines, forfeitures, and costs									
Interest							\$ 3,331		
Officers' fees									
911 service fees									
Ambulance fees									
Treasurer's commission									
Collector's commission									
Other									1,565
TOTAL REVENUES	73,582			346,883	58,449	1,711,322	3,331		61,207
Less: Treasurer's commission									
NET REVENUES	73,582			346,883	58,449	1,711,322	3,331		61,207
EXPENDITURES									
Current:									
General government									
Law enforcement	81,541								
Highways and streets									
Public safety								\$ 38,030	
Health				374,669		1,711,322			102,504
Recreation and culture									
Social services			\$ 8		91,905				
TOTAL EXPENDITURES	81,541		8	374,669	91,905	1,711,322		38,030	102,504
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,959)		(8)	(27,786)	(33,456)		3,331	(38,030)	(41,297)
OTHER FINANCING SOURCES (USES)									
Transfers in	34,809								
Transfers out									
Return of grant funds from grantee									
TOTAL OTHER FINANCING SOURCES (USES)	34,809								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	26,850		(8)	(27,786)	(33,456)		3,331	(38,030)	(41,297)
FUND BALANCES - JANUARY 1	(26,850)	\$ 743	8	27,786	2,401,094		87,476	38,030	(7,341)
FUND BALANCES - DECEMBER 31	<u>\$ 0</u>	<u>\$ 743</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,367,638</u>	<u>\$ 0</u>	<u>\$ 90,807</u>	<u>\$ 0</u>	<u>\$ (48,638)</u>

BENTON COUNTY, ARKANSAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - OTHER FUNDS IN THE AGGREGATE -
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule 2

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS FUND		
	AOC Court Security Grant	AOC Supplemental Juvenile Office Grant	Local Law Enforcement Block Grant (LLEBG)	Regional Tree Grant	Bureau of Justice Assistance - Mental Health Court	May 2024 Disaster Relief (FEMA)	Flood Mitigation Assistance Grant	Capital Projects	Totals
REVENUES									
State aid		\$ 5,000							\$ 273,130
Federal aid			\$ 7,400		\$ 64,209	\$ 92,188		\$ 318,066	3,627,894
Property taxes									1,704,940
Sales taxes								1,422,902	1,422,902
Fines, forfeitures, and costs									807,536
Interest								1,989,055	2,544,630
Officers' fees									2,624,400
911 service fees									237,369
Ambulance fees									420,994
Treasurer's commission									200,000
Collector's commission									1,537,500
Other				\$ 7,000		10,000			460,937
TOTAL REVENUES		<u>5,000</u>	<u>7,400</u>	<u>7,000</u>	<u>64,209</u>	<u>102,188</u>		<u>3,730,023</u>	<u>15,862,232</u>
Less: Treasurer's commission									10,200
NET REVENUES		<u>5,000</u>	<u>7,400</u>	<u>7,000</u>	<u>64,209</u>	<u>102,188</u>		<u>3,730,023</u>	<u>15,852,032</u>
EXPENDITURES									
Current:									
General government						120,374		5,066,899	7,557,778
Law enforcement		4,650	11,400			76,158		516,554	4,823,693
Highways and streets						342,662		5,321,824	5,665,514
Public safety						13,810,458	\$ 948,959		15,571,061
Health					91,205				4,786,234
Recreation and culture				34,199					68,465
Social services									91,913
TOTAL EXPENDITURES		<u>4,650</u>	<u>11,400</u>	<u>34,199</u>	<u>91,205</u>	<u>14,349,652</u>	<u>948,959</u>	<u>10,905,277</u>	<u>38,564,658</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		<u>350</u>	<u>(4,000)</u>	<u>(27,199)</u>	<u>(26,996)</u>	<u>(14,247,464)</u>	<u>(948,959)</u>	<u>(7,175,254)</u>	<u>(22,712,626)</u>
OTHER FINANCING SOURCES (USES)									
Transfers in				27,351	26,996	14,000,000		14,201,331	28,659,949
Transfers out								(853,000)	(1,866,150)
Return of grant funds from grantee									1,000,000
TOTAL OTHER FINANCING SOURCES (USES)				<u>27,351</u>	<u>26,996</u>	<u>14,000,000</u>		<u>13,348,331</u>	<u>27,793,799</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>350</u>	<u>(4,000)</u>	<u>152</u>		<u>(247,464)</u>	<u>(948,959)</u>	<u>6,173,077</u>	<u>5,081,173</u>
FUND BALANCES - JANUARY 1	\$ 5	7,148	4,000					38,703,148	55,203,045
FUND BALANCES - DECEMBER 31	<u>\$ 5</u>	<u>\$ 7,498</u>	<u>\$ 0</u>	<u>\$ 152</u>	<u>\$ 0</u>	<u>\$ (247,464)</u>	<u>\$ (948,959)</u>	<u>\$ 44,876,225</u>	<u>\$ 60,284,218</u>

BENTON COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2024

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Treasurer's Automation	Ark. Code Ann. § 21-6-302 established fund to receive up to 10% of treasurer's gross commissions to operate the treasurer's office and to purchase, maintain, and operate an automated accounting and record keeping system.
Collector's Automation	Ark. Code Ann. § 21-6-305 established fund to receive up to 10% of collector's gross commission to operate the collector's office and to purchase, maintain, and operate an automated record keeping system.
Circuit Court Automation	Ark. Code Ann. § 16-13-704 established fund to receive circuit court installment fees to be used for circuit court-related technology and to defray the cost of fine collection.
Assessor's Amendment no. 79	Ark. Code Ann. § 26-26-310 provides that 1% of the county's share of surplus funds from the Property Tax Relief Trust Fund be allocated to county assessors for the purpose of administering Ark. Const. amend. 79.
County Clerk's Cost	Ark. Code Ann. § 21-6-413 established fund to receive fees collected by county clerks to be used for automated record systems and any legitimate county purpose.
County Recorder's Cost	Ark. Code Ann. § 21-6-306 established fund to receive fees collected by circuit clerks to be used for automated record systems and any legitimate county purpose.
Child Support Cost	Ark. Code Ann. § 9-10-109 established fund to receive fees to offset administrative costs in the clerk's office.
Communication Facility and Equipment	Ark. Code Ann. §§ 21-6-307, 12-41-105 established fund to receive 25% of sheriff's fees collected, phone commission funds, and profits earned from prisoner commissary services to be used to train operations staff; operate, equip, repair, or replace existing communication equipment; purchase additional communications equipment; otherwise improve a communications facility or system for the sheriff's department; or purchase vehicles, weapons, or other equipment for the sheriff's department.
Drug Control	Ark. Code Ann. § 5-64-505 established fund to receive asset forfeitures resulting from drug offense cases due to arresting agency.
Jail Operation and Maintenance	Ark. Code Ann. § 16-17-129 allows a county to levy an additional fine, not to exceed \$20. Funds shall be used exclusively to defray the cost of incarcerating county prisoners, including construction and maintenance of the county jail.

BENTON COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2024

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Boating Safety and Enforcement	Ark. Code Ann. § 27-101-111 established fund to receive fees to be used for operating a patrol on the waterways within the county or for emergency rescue services if the county has not established a patrol.
Emergency 911	Ark. Code Ann. § 12-10-318 established fund to receive fees collected by telephone providers for 911 emergency services.
Emergency Medical Services Improvement District (EMSD) County Levy	Benton County Ordinance no. 2014-51 (July 24, 2014) established an ambulance service improvement district within Benton County as authorized by Ark. Code Ann. § 14-282-102 to provide for the availability of emergency medical services a .2 mill levy for the unincorporated area of Benton County, not including that portion of the County which is included in the Northeast Benton County Emergency Medical Service District that was established by Benton County Ordinance no. 85-15 (June 14, 1985). The County has also levied a 2.0 mill voluntary tax for the operations of the Emergency Medical Services.
Victim/Witness	Ark. Code Ann. § 16-21-151 established fund to receive district court costs levied to be used by prosecuting attorney for operating victim/witness program.
Adult Drug Court	Ark. Code Ann. § 16-98-304 established fund to receive program user fees set by drug court judges to be used for the benefit and administration of the drug court program.
Public Safety	Ark. Code Ann. § 27-34-108 established fund to receive 25% of the district court fines levied for violations of the Child Passenger Protection Code to be used for promotion of public safety.
Circuit Court Juvenile Division	Ark. Code Ann. §§ 16-13-326, 9-27-367 established fund to receive juvenile fees, court costs, and fines to provide services and supplies to juveniles at the discretion of the juvenile division of circuit court.
Alternative Placement Adolescent Center Juvenile Probation	Established to account for revenues and expenses related to contracted professional services provided by Benton County Alternative Placement Adolescent Center (APAC) to Community Services Inc. (CSI), including emergency shelter and case management services, for youth ages 13-17 in Judicial Districts served by CSI.
Circuit Clerk Commissioner's Fee	Ark. Code Ann. § 21-6-412 established fund to receive fee awarded, when appointed as commissioner, for a sale of real or personal property under judicial decree. The funds are to be used to offset administrative costs associated with the performance of the commissioner's duties and for general operations expense of the office of circuit clerk.

BENTON COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2024

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Assessor's Late Assessment Fee	Ark. Code Ann. § 26-26-201 established fund to receive \$.50 fee on delinquent persons which shall be used by the county assessor to help pay for the expense of assessing property.
American Rescue Plan Act	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLFR), as part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Judicial Collections	Benton County Ordinance no. 2001-62 (October 25, 2001) established fund to account for 30% of funds collected as circuit court fines which are to be used for the collection of delinquent circuit court fines and cost.
Federal Forfeitures - Treasury Funds	Established to account for federal forfeiture proceeds from cooperating state and local law enforcement agencies.
Federal Forfeitures - Justice Funds	Established to account for Equitable Sharing monies from the Justice funds as part of the Annual Equitable Sharing Agreement and Certification Process.
Northeast Benton County Emergency Medical Services District (EMSD) Volunteer Ambulance Service (VAS) Fee Levy	Benton County Ordinance no. 85-15 (June 14, 1985) established fund in accordance with Ark. Code Ann. § 20-13-301 to collect ambulance fees, within specified areas, to provide emergency medical services.
Historical Preservation	Benton County Ordinance no. 2008-28 (October 28, 2008) established fund to account for the voluntary tax millage levied by the Quorum Court for Benton County Historical Preservation Commission.
Arkansas Highway Safety Federal Grant	Fund established to account for grant money from the State of Arkansas to promote highway safety initiatives against distracted driving.
Law Enforcement Training/Terrorism Prevention Grant	Established to account for federal grant which provides law enforcement communities with enhanced capabilities for detecting, deferring, disrupting, and preventing acts of terrorism.
Adult Drug Court - Opioid Settlement Grant	Established to account for a grant from State-Wide Opioid Settlement proceeds to be used for evidence-based, evidence-informed, or promising activities, programs, or strategies that expand the availability for individuals affected by substance use disorders.
Homeland Security Grant Program	Established to account for grant money received from the Department of Homeland Security passed through Arkansas Department of Emergency Management for the Bentonville Bomb Squad.

BENTON COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2024

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Juvenile Detention Center State Grant Aid	Established to account for grant money received from the State of Arkansas for operation and maintenance of the Juvenile Detention Center.
Alternative Dispute Resolution Grant	Established to account for grant from Arkansas Alternative Dispute Resolution Commission to promote and implement the use of alternative dispute resolution in the State of Arkansas.
Arkansas Department of Human Services - Division of Youth Services Title 11 Grant	- Fund established to account for federal grant money received from the Arkansas Department of Human Services/Division of Youth Services for the implementation of alternatives to detention programs.
Court Improvement Project	Fund established to account for grant money from the State of Arkansas to enhance circuit court mediations in dependency neglect cases.
AAC Veterans Court Grant	Established to account for grant money from the State of Arkansas to assist veterans in court matters.
AAC Adult Drug Court Grant	Established to account for grant money from the State of Arkansas to enhance the Adult Drug Court for substance-abusing adults.
AAC Juvenile Drug Court Grant	Established to account for grant money from the State of Arkansas to enhance the Juvenile Drug Court for substance-abusing juveniles.
AOC Juvenile Officer Grant	Established to account for grant money from the State of Arkansas to employ an additional officer to aid with substance abusing juveniles.
AOC Supplemental Juvenile Court	Established to account for grant money from the State of Arkansas to assist with Juvenile Court funding.
Bureau of Justice Assistance Veteran's Treatment Court	Established to account for grant money from the Department of Justice to assist veterans in treatment court programs.
Bureau of Justice Assistance Adult Drug Court	Established to account for federal grant money received from the Department of Justice to enhance the Adult Drug Court program for non-violent offenders who struggle with substance abuse and/or mental health issues.
ACEDP COVID-19 Rural Hospital Grant	Benton County Ordinance no. 2020-21 (May 28, 2020) established fund to account for grant funds received from Arkansas Community and Economic Development Program to assist with COVID-19 related expenses.

BENTON COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2024

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Emergency Rental Assistance I (ERA-1)	Benton County Ordinance no. 2021-03 (January 29, 2021) established fund to account for federal funds from the Consolidated Appropriations Act, 2021 and authorized the establishment of the Emergency Rental Assistance Program (ERAP) within the County. The ERAP will provide rental and utilities assistance to residents of Benton County that are unable to pay rent and utilities due the COVID-19 Pandemic.
Reach Everyone to Achieve Community Health (REACH) Grant	Benton County Ordinance no. 2021-29 (July 29, 2021) established fund to account for revenues and expenditures related to the REACH Grant received from the U.S. Department of Health and Human Services to promote public health within the County.
Emergency Rental Assistance II (ERA-2)	Benton County Ordinance no. 2021-32 (August 26, 2021) established fund to account for federal funds from the Consolidated Appropriations Act, 2021 and authorized the establishment of the Emergency Rental Assistance Program (ERAP) within the County. The ERAP will provide rental and utilities assistance to residents of Benton County that are unable to pay rent and utilities due the COVID-19 Pandemic.
Community Health Workers Grant	Benton County Ordinance no. 2021-34 (September 30, 2021) established fund to account for revenues and expenditures of the Community Health Workers grant.
American Rescue Plan Revenue Replacement	Established to receive and disburse Coronavirus State and Local Fiscal Recovery Funds (SLFR), as part of the American Rescue Plan Act (ARPA) of 2021, to support response to and recovery from the COVID-19 public health emergency.
Public Safety Equipment Grant	Benton County Ordinance no. 2023-89 (December 19, 2023) established fund to account for grant money from the Arkansas Department of Public Safety to purchase body cameras and in-car camera systems for the Environmental Division.
Substance Abuse and Mental Health Services Administration - Drug Court Grant	Established to account for federal grant money received from the State of Arkansas for therapy for substance abuse.
AOC Court Security Grant	Established to account for grant money from the State of Arkansas to upgrade their security camera system.
AOC Supplemental Juvenile Office Grant	Established to account for grant money from the State of Arkansas to support the juvenile court.

BENTON COUNTY, ARKANSAS
 NOTES TO SCHEDULES 1 AND 2
 DECEMBER 31, 2024

The following funds and descriptions represent all funds reported as other funds in the aggregate.

<u>Fund Name</u>	<u>Fund Description</u>
Local Law Enforcement Block Grant (LLEBG)	Established to account for federal grant money received from the U.S. Department of Justice to be used for law enforcement expenditures.
Regional Tree Grant	Established to account for grant money received from the Walton Family Foundation, Inc. to support the grantee's planting initiative.
Bureau of Justice Assistance - Mental Health Court	Established fund to account for federal grant funds received from the Department of Justice to implement the first mental health court.
May 2024 Disaster Relief (FEMA)	Established fund to account for federal grant funds received for disaster relief from the Federal Emergency Management Agency.
Flood Mitigation Assistance Grant	Established fund to account for federal grant funds received from the Federal Emergency Management Agency to reduce or eliminate the risk of repetitive flood damage.
Capital Projects	Benton County Ordinance no. 90-41 (December 13, 1990) established fund to receive a portion, determined annually by the Quorum Court, of the 1% county Sales and Use Tax. Sales tax allocation was amended by Benton County Ordinance no. 2014-40 (June 27, 2014).

Treasurer's accounts consist primarily of property taxes due to other agencies.

Collector's accounts consist primarily of property taxes not yet distributed to the various taxing units.

Sheriff's accounts consist primarily of fees settlement, bond, evidence, and inmate trust money.

County Clerk's accounts consist primarily of fee money to be settled with the treasurer and trust monies awaiting disposition by applicable court.

Circuit Clerk's accounts consist of fee money to be settled with the treasurer and trust monies awaiting disposition by applicable court.

Excess Commissions consists of Treasurer's and Collector's excess commissions that has not been distributed.

County Judge's Planning Board consists of planning fees not remitted to treasurer.

BENTON COUNTY, ARKANSAS
OTHER INFORMATION
SCHEDULE OF CAPITAL ASSETS
DECEMBER 31, 2024
(Unaudited)

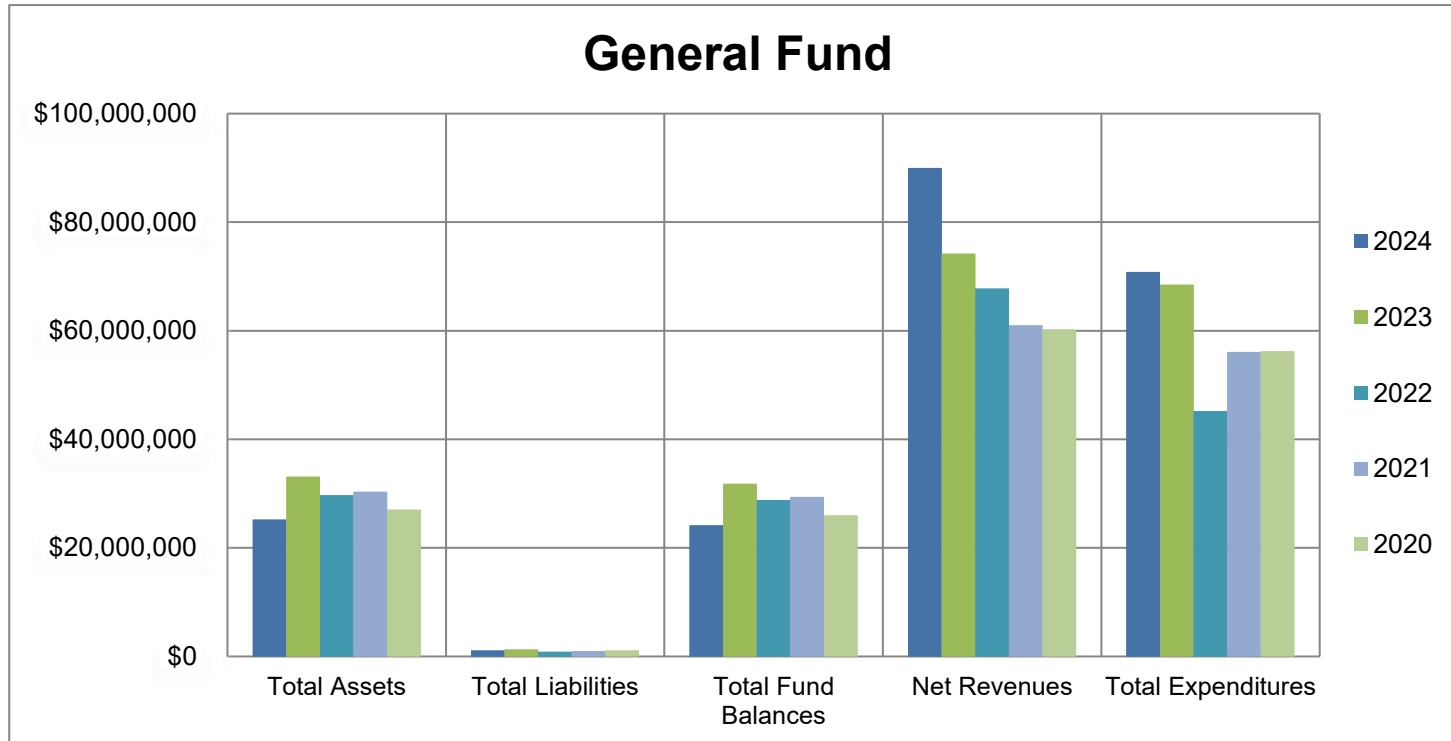
Schedule 3

	<u>December 31, 2024</u>
Land	\$ 5,091,804
Buildings	51,054,147
Equipment	55,977,646
Construction in progress	<u>1,604,403</u>
Total	<u><u>\$ 113,728,000</u></u>

BENTON COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - GENERAL FUND - REGULATORY BASIS
 DECEMBER 31, 2024
 (Unaudited)

Schedule 4-1

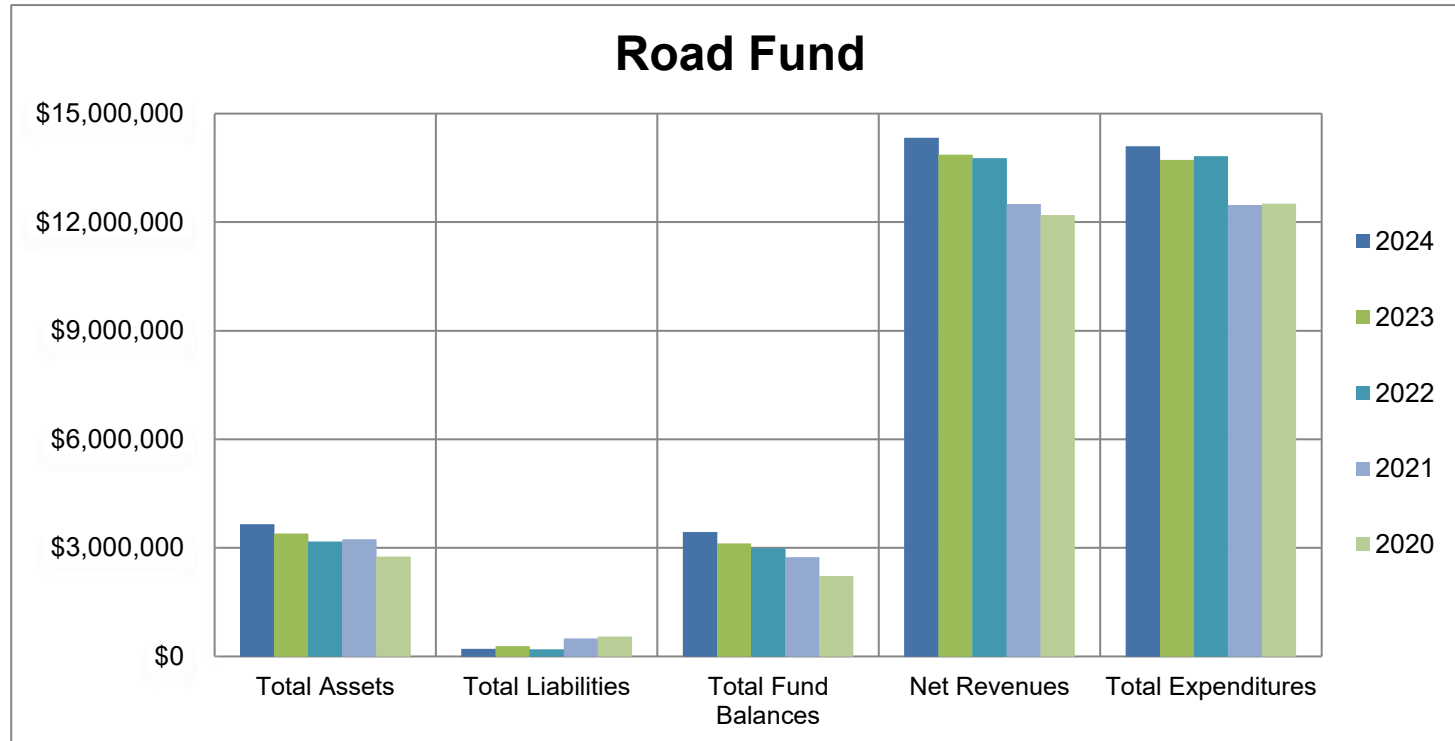
<u>General</u>	2024	2023	2022	2021	2020
Total Assets	\$ 25,221,928	\$ 33,074,940	\$ 29,656,903	\$ 30,347,865	\$ 27,033,405
Total Liabilities	1,072,627	1,246,601	857,966	977,309	1,065,909
Total Fund Balances	24,149,301	31,828,339	28,798,937	29,370,556	25,967,496
Net Revenues	90,009,446	74,199,068	67,752,684	60,979,160	60,222,123
Total Expenditures	70,812,398	68,447,795	45,165,058	56,107,058	56,203,974
Total Other Financing Sources/Uses	(26,876,086)	(2,721,871)	(23,159,245)	(1,469,042)	(144,858)



BENTON COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - ROAD FUND - REGULATORY BASIS
 DECEMBER 31, 2024
 (Unaudited)

Schedule 4-2

<u>Road</u>	2024	2023	2022	2021	2020
Total Assets	\$ 3,645,783	\$ 3,393,737	\$ 3,174,125	\$ 3,229,464	\$ 2,754,076
Total Liabilities	209,516	275,661	190,203	493,072	542,147
Total Fund Balances	3,436,267	3,118,076	2,983,922	2,736,392	2,211,929
Net Revenues	14,327,410	13,857,641	13,767,482	12,494,727	12,189,237
Total Expenditures	14,091,506	13,723,487	13,819,952	12,470,264	12,510,401
Total Other Financing Sources/Uses	82,287		300,000	500,000	1,600,000



BENTON COUNTY, ARKANSAS
 SCHEDULE OF SELECTED INFORMATION FOR THE LAST FIVE YEARS - OTHER FUNDS IN THE AGGREGATE - REGULATORY BASIS
 DECEMBER 31, 2024
 (Unaudited)

Schedule 4-3

<u>Other Funds in the Aggregate</u>	2024	2023	2022	2021	2020
Total Assets	\$ 90,680,818	\$ 82,792,900	\$ 100,034,530	\$ 60,644,134	\$ 29,978,865
Total Liabilities	30,396,600	27,589,855	23,738,433	22,630,927	18,648,043
Total Fund Balances	60,284,218	55,203,045	76,296,097	38,013,207	11,330,822
Net Revenues	15,852,032	18,850,468	58,587,993	52,558,930	9,325,096
Total Expenditures	38,564,658	23,530,821	43,164,348	26,823,537	7,965,264
Total Other Financing Sources/Uses	27,793,799	(16,412,699)	22,859,245	946,992	1,644,858

